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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: MATSUURA, Satoshi, et al.

Group Art Unit: 1725

Serial No.: 10/572,852

Examiner: LIN, Kuang Y.

Filed: December 7, 2006

P.T.O. Confirmation No.: 9245

FOR: METHOD OF FORMING A PRODUCT OF METAL-BASED COMPOSITE

MATERIAL

AMENDMENT UNDER 37 CFR §1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

February 27, 2008.

Sir:

In response to the Office Action dated August 27, 2007, extended from November 27, 2007 to February 27, 2008 by a three (3) month Petition for Extension of Time, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.